

# **EXHIBIT 10**

## Reconciliation and Tracing Results - Canada Inc. Account

										BLMIS Bank Account Data		Tracing Results - per BLMIS Bank Records		
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date <sup>[1]</sup>	Amount <sup>[1]</sup>	Transaction Type <sup>[1]</sup>	Transaction Description <sup>[1]</sup>	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account <sup>[2]</sup>	703 ID <sup>[2]</sup>	Banking Institution <sup>[3]</sup>	Bank Account Number <sup>[3]</sup>	Potential Bank Account Holder <sup>[3]</sup>
257848	1FR028	151797 CANADA INC C/O JUDY PENCER	8/7/1997	3,600,000	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable		n/a - deposit		
28073	1FR028	151797 CANADA INC C/O JUDY PENCER	6/7/1999	(3,000,000)	CW	CHECK WIRE	Withdrawal	Wire	Yes	703 Account	2232	n/a - prior to Two Year Period		
234081	1FR028	151797 CANADA INC C/O JUDY PENCER	10/6/2003	(2,000,000)	CW	CHECK WIRE	Withdrawal	Wire	Yes	703 Account	24601	n/a - prior to Two Year Period		
207270	1FR028	151797 CANADA INC C/O JUDY PENCER	7/18/2006	(2,000,000)	CW	CHECK WIRE	Withdrawal	Wire	Yes	703 Account	38649	n/a - prior to Two Year Period		
148164	1FR028	151797 CANADA INC C/O JUDY PENCER	10/29/2008	(1,000,000)	CW	CHECK WIRE	Withdrawal	Wire	Yes	703 Account	50361	TD Canada Trust	xx6852	151797 Canada Inc
275111	1FR028	151797 CANADA INC C/O JUDY PENCER	11/28/2008	(1,000,000)	CW	CHECK WIRE	Withdrawal	Wire	Yes	703 Account	50785	TD Canada Trust	xx6852	151797 Canada Inc

<sup>[1]</sup> The information contained in these columns was obtained from the BLMIS customer statements.

<sup>[2]</sup> The results of our analysis of the activity in the 703 Account are set forth in an Excel spreadsheet titled "JPMC 703 Account Activity - December 1998 to December 2008", which is attached as **Exhibit 4**.

<sup>[3]</sup> For withdrawals via wire transfers, the banking institution, the bank account number and the bank account holder are based on information contained in the JPMC Wire File and/or the 703 Account bank statements.